

County of Placer, California

**Combining Statement of Net Assets
Internal Service Funds
June 30, 2003**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 11,312,751	\$ 997,468	\$ 23,138,689	\$ 35,448,908
Receivables	144,810	27,460	333,789	506,059
Due from other funds	-	-	7,992	7,992
Inventories	710,380	-	-	710,380
Prepaid items	4,916	318	75	5,309
Total current assets	<u>12,172,857</u>	<u>1,025,246</u>	<u>23,480,545</u>	<u>36,678,648</u>
Noncurrent assets:				
Advances to other funds	39,381	751,896	-	791,277
Capital assets:				
Land	-	-	27,686	27,686
Buildings	1,224,466	16,307	73,705	1,314,478
Equipment	14,823,820	1,823,902	-	16,647,722
Construction in progress	256,104	-	-	256,104
Less accumulated depreciation	<u>(7,185,483)</u>	<u>(1,078,761)</u>	<u>(32,086)</u>	<u>(8,296,330)</u>
Total capital assets (net of accumulated depreciation)	<u>9,118,907</u>	<u>761,448</u>	<u>69,305</u>	<u>9,949,660</u>
Total noncurrent assets	<u>9,158,288</u>	<u>1,513,344</u>	<u>69,305</u>	<u>10,740,937</u>
Total assets	<u>21,331,145</u>	<u>2,538,590</u>	<u>23,549,850</u>	<u>47,419,585</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	954,381	197,819	230,200	1,382,400
Due to other funds	1,945,894	-	-	1,945,894
Deposits from others	-	7,000	5,409	12,409
Compensated absences	<u>86,854</u>	<u>68,067</u>	<u>7,553</u>	<u>162,474</u>
Total current liabilities	<u>2,987,129</u>	<u>272,886</u>	<u>243,162</u>	<u>3,503,177</u>
Noncurrent liabilities:				
Compensated absences	364,434	313,477	78,207	756,118
Advances from other funds	400,251	471,946	-	872,197
Self insurance liability	<u>-</u>	<u>-</u>	<u>20,455,800</u>	<u>20,455,800</u>
Total noncurrent liabilities	<u>764,685</u>	<u>785,423</u>	<u>20,534,007</u>	<u>22,084,115</u>
Total liabilities	<u>3,751,814</u>	<u>1,058,309</u>	<u>20,777,169</u>	<u>25,587,292</u>
Net Assets				
Invested in capital assets, net of related debt	9,118,907	761,448	69,305	9,949,660
Unrestricted	<u>8,460,424</u>	<u>718,833</u>	<u>2,703,376</u>	<u>11,882,633</u>
Total net assets	<u>\$ 17,579,331</u>	<u>\$ 1,480,281</u>	<u>\$ 2,772,681</u>	<u>\$ 21,832,293</u>